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Annual Reports

of the town of

SHARON

New Hampshire

for the year ending

December 31, 1986

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Annual Reports

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SHARON

New Hampshire

for the year ending

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TOWN OFFICERS

MODERATOR		
John Milton Street		Term expires 1987
SELECTMEN		
George W. Walsh		Term expires 1987
Henry J. Huber		Term expires 1988
John W. Derby		Term expires 1989
TOWN CLERK		
Karen Shea-Dufresne		Term expires 1987
TREASURER		
Pearl Y. Stevens		Term expires 1987
COLLECTOR OF TAXES		
Leslie Jones		Term expires 1987
HIGHWAY AGENT		
Walter B. Somero	Appointed	Term expires 1987
TRUSTEE OF THE TRUST FUNDS		
Hampton Howard		Term expires 1987
SUPERVISORS OF THE CHECKLIST		
Barbara Wilson		Term expires 1988
Sheron S. Derby		Term expires 1990
Diane Callahan		Term expires 1992
BOARD OF ADJUSTMENT		
Lloyd P. Young	Appointed	Term expires 1987
Kevin Pipher	Appointed	Term expires 1988
Robert E. Wellwood MD	Appointed	Term expires 1989
Douglas Smith	Appointed	Term expires 1990
Richard Dufresne	Appointed	Term expires 1991
SCHOOL BOARD REPRESENTATIVE		
Kevin Pipher		Term expires 1987
PLANNING BOARD		
Sheron S. Derby		Term expires 1987
Michael Young		Term expires 1988
Gerald DeBonis MD		Term expires 1989
Barton Goodeve		Term expires 1990
George W. Walsh		Ex Officio
CONSERVATION COMMISSION		
Michael Young	Appointed	Term expiers 1987
Karen DeBonis	Appointed	Term expiers 1987
Erazim Kohak	Appointed	Term expires 1988
Lesley Goodeve	Appointed	Term expiers 1988
Theodor Keene	Appointed	Term expires 1989
HEALTH OFFICER		
Robert E. Wellwood MD		Appointed

BUILDING INSPECTOR

Timothy Groesbeck	Appointed

FOREST FIRE WARDEN

Barton D. Goodeve	Appointed

DEPUTY WARDENS

John W. Derby	Appointed
Michael Young	Appointed

TOWN WARRANT

TOWN OF SHARON, NEW HAMPSHIRE

To the inhabitants of the Town of Sharon, New Hampshire in the County of Hillsborough in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday, the 10th day of March, 1987 at 7:30 p.m. in the evening to act on the following subjects:

Article 1: To choose all necessary Town Officers for the ensuing year specifically: Moderator, 1 year; Town Clerk, 1 year; Selectman, 3 years; Treasurer, 1 year; Collector of Taxes, 1 year; Highway Agent, 1 year; Trustee of Trust Funds, 1 year; School Board, 3 years; Planning Board, 5 years.

Article 2: To see if the Town will vote to raise and appropriate the following amounts which shall be paid to the Town Officers for their services, or take any action relative thereto:

Compensation Schedule

Selectmen	$500.00 per year
Town Clerk	400.00 per year plus 1.00/car reg.
Collector of Taxes	400.00 per year
Treasurer	400.00 per year
Trustee of Trust Funds	50.00 per year
Moderator	40.00 per session
Supervisors of the Checklist	4.50 per hour
Fire Warden	100.00 per year
Building Inspector	25.00 per building permit used

Article 3: To raise and appropriate the following sums of money for the purposes specified or take any action relative thereto:

Election and Registration	$250.00
Legal Expense	300.00
Animal Control	50.00
Ambulance	1,201.00
Fire	4,066.00
Town Hall	200.00
Street Lights	185.00
Interest on Temporary Loans	1,000.00
Appraisal — Pick-Ups	750.00
Insurance	1,600.00
Planning and Zoning	7,500.00
Town Officers Expenses	1,700.00
Audit	1,800.00
Solid Waste Disposal	6,024.00
Cemeteries	500.00
Town Officers Salaries	3,500.00
S.W.R.P.C. dues	201.00
Welfare	500.00
Conservation Commission	500.00

Article 4: To see if the Town will vote to raise and appropriate the sum of $1,430.00 as the Town's share of the operating expenses of the Peterborough Library, or take any action relative thereto.

Article 5: To see if the Town will vote to raise and appropriate the sum of $518.00 for the Monadnock Community Visiting Nurse Association, or take any action relative thereto.

Article 6: To see if the Town will vote to raise and appropriate the sum of $149.00 for the Monadnock Family and Mental Health Services, or take any action relative thereto.

Article 7: To see if the Town will vote to raise and appropriate the sum of $4,500.00 for the oiling of Town roads as needed, or take any action relative thereto.

Article 8: To see if the Town will vote to accept from the State of New Hampshire, a block grant in the amount of $9,245.94, use of which will be restricted to the construction and reconstruction of highways, or take any other action relative thereto.

Article 9: To see if the Town will vote to raise and appropriate the sum of $12,000.00 for maintenance of Town roads, or take any action relative thereto.

Article 10: To see if the Town will vote to raise and appropriate the sum of $200.00 to be placed in the Capital Reserve Fund for the purpose of future reappraisal of the Town, or take any action relative thereto.

Article 11: To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance of 1972 for use as set-offs against budget appropriations in the amounts indicated and further authorize the Selectmen to make prorated reductions in the amounts if the expected entitlements are reduced, or take any action relative thereto:

Fire Protection	$1,230.00

Article 12: To see if the Town will authorize the Selectmen to appoint the Highway Agent.

Article 13: To see if the Town shall vote to adopt the provisions of RSA 72:1-c which authorizes any Town or City to elect not to assess, levy and collect a resident tax.

Article 14: To see if the Town will vote to authorize the Chairman of the Conservation Commission, on behalf of the Town, to purchase approximately 80 acres, known as Lot Range from William Edwards for a price of $20,000.00, proceeds to be drawn from the Town Forest Fund, or take any action relative thereto.

Article 15: To see if the Town will authorize the Selectmen to borrow in anticipation of taxes, to the legal amount allowable by law.

Article 16: To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town any gifts, grants or legacies to the Town, or take any action relative thereto.

Article 17: To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 20th day of February, 1987.

George W. Walsh, Chairman
Henry J. Huber
John W. Derby
Selectmen of Sharon, N.H.

BUDGET OF THE TOWN OF SHARON, N.H.

Purposes of Appropriation	Appropriations 1986 (1986-87)	Actual Expenditures 1986 (1986-87)	Appropriations Ensuing Fiscal Year 1987 (1987-88)
General Government			
Town Officers Salary	2,800	2,998	3,500
Town Officers Expenses	1,700	1,683	1,700
Election and Registration Expenses	250	821	250
Cemeteries	500	575	500
General Government Buildings	700	602	200
Reappraisal of Property	500	898	750
Planning and Zoning	7,000	3,301	7,500
Legal Expenses	1,000	100	300
Advertising and Regional Association	205		201
Audit	1,600	1,600	1,800
			205
Public Safety			
Fire Department	4,600	4,613	4,066
Highways, Streets & Bridges			
Town Maintenance	8,000	9,536	12,000
Street Lighting	175	162	185
Highway Block Grant	8,087	7,582	9,246
Oiling	4,500	4,707	4,500
Sanitation			
Solid Waste Disposal	5,964	5,964	6,024
Health			
Health Department—Visiting Nurse	518	518	518
Hospitals and Ambulances	358	358	1,201
Animal Control	50		50
MFMHS	149	149	149
Welfare			
General Assistance	500	25	500
Culture and Recreation			
Library	760	760	1,430
Conservation Commission			500
Land Purchase			20,000
Debt. Service			
Interest Expense—Tax Anticipation Notes	1,000	780	1,000
Operating Transfers Out			
Revaluation	200	200	200
Miscellaneous			
Insurance	1,400	1,561	1,600
Payments to State		67	
Payments to County		113	
TOTAL APPROPRIATIONS	**52,516**	**49,673**	**79,870**
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133)			51,721
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			28,149

BUDGET OF THE TOWN OF SHARON, N.H.

Sources of Revenue	Estimated Revenue 1986 (1986-87)	Actual Revenue 1986 (1986-87)	Estimated Revenue 1987 (1987-88)
Taxes			
Resident Taxes	1,100	1,250	0
National Bank Stock Taxes	23		0
Yield Taxes	3,000	3,032	3,000
Interest and Penalties on Taxes	530	1,074	500
Intergovernmental Revenues			
Shared Revenue — Block Grant	5,839	6,184	6,100
Highway Block Grant	8,087	8,088	9,246
Reimb. a/c State-Federal Forest Land	150	145	145
Forest Fire Refund		300	
Licenses and Permits			
Motor Vehicle Permit Fees	10,000	16,694	10,000
Dog Licenses	100	103	100
Business Licenses, Permits and Filing Fees	500	865	500
Charges For Services			
Income from Departments	50	30	50
Miscellaneous Revenues			
Interest on Deposits	700	582	600
Perry Gen. Cem. Trust	250	250	250
Young Schoolhouse Fund	300	300	0
Town Forest Fund			20,000
Other Financing Sources			
Revenue Sharing Fund	2,800	1,160	1,230
TOTAL REVENUES AND CREDITS	33,429	40,057	51,721

Carey, Vachon
& Clukay, PC
Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

February 10, 1987

Board of Selectmen
Town of Sharon, New Hampshire

We have examined the financial statements of the various funds and account groups of the Town of Sharon, New Hampshire, for the year ended December 31, 1986, and have issued our report dated February 10, 1987. As part of our examination, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such an evaluation is to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed derived benefits and that evaluation of these factors necessarily requires estimates and judgments.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally with respect to the estimates and judgments required in the preparation of the financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study of the system of internal accounting control for the year ending December 31, 1986, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. The study and evaluation disclosed no conditions which we consider to be material weaknesses.

Very truly yours,

Carey, Vachon & Clukay, PC

Carey, Vachon & Clukay, PC

SELECTMEN'S REPORT

We are pleased to announce that the Schoolhouse trim has been painted by a Sharon resident, John Miner. He also repainted all the cemetery gates. A job well done.

The Town has been left the sum of $25,000.00 in the will of Lenna Perry. The only stipuation is that only the interest be spent as the Town votes. It is expected that the money will be received by the Summer.

The Selectmen have been in touch with the attorneys concerned with the Henry Lord Scholarship Trust. There has been no news on the final formula for distribution of funds.

The Conservation Commission has been revived in response to a threat of a potential problem. They have been given the care of the Town Forest and its recently received management plan.

The Selectmen endorse a plan by the Conservation Commission to acquire an 80 acre parcel on the southern border of the Town Forest. The owner will settle for a partial cash payment and will treat the balance as a donation. The Town Forest Fund can easily afford the cash portion of the acquisition. Essentially what would be spent is the accumulated interest since the fund was established in 1975.

The Selectmen ask the support of the Town for increases in the pay for some of the Town Officers. We are finding that more and more time is required as the Town and area continues to grow.

We would like to see the abolishment of the Resident Tax. It is a tax which time has passed by, especially in Sharon. Only $1,200.00 is collected. This comes about after sorting the inventories, compiling the list, going to the computer service for list changes and tax bills, buying postage and sending out the bills. Even then the list is not correct. Some of the nearby Towns have given serious thought to doing the same. We sure would not be sorry to see the end of it.

We would like to thank the residents of the Town of Sharon for their help and, at times patience. We will give the best management possible.

Respectfully submitted,
George W. Walsh, Chairman
Henry J. Huber
John W. Derby
Selectmen of Sharon

REPORT OF THE HIGHWAY AGENT

The 1986 Winter season started on November 5, 1985 and ended on March 15, 1986. The season had 32 stormes which totaled 85 inches. They all required plowing and sanding. The Town uses only sand. No chemicals are used to combat ice.

The major Summer work was done on Spring Hill Rd. It consisted of cleaning ditches and hot topping bad sections.

Gravel was put on Mountain Road, South Road and Swamp Road. These roads were also raked and graded. Brush was cut as well.

The work for the coming year will include removing many dead trees. Some culverts will be cleaned.

Some of the black-top roads will be sealed with liquid asphalt.

We will have to make some improvements on the South end of Cross Road as a new business on that road has created more traffic.

The cemeteries are in fairly good condition due to continuous mowing and brush cutting.

I wish to thank the citizens of Sharon for their cooperation in 1986.

Respectfully submitted,
Walter B. Somero
Highway Agent

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